GOODWIN PROCTER

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February 20, 2008

BY HAND

The Honorable Lewis A. Kapla United States District Court Southern District of New York 500 Pearl Street, Room 1310 New York, New York 10007



Re: Smith v. Wells Fargo & Co., 08 CV 0564 (LAK)

Dear Judge Kaplan:

We represent Wells Fargo & Co. and Wells Fargo Bank, N.A.("Defendants") in the above-captioned matter. In accordance with your rules regarding adjournments and extensions, we respectfully request an extension to file a response to Plaintiffs' Complaint. We have conferred with Plaintiffs' counsel and they consent to the extension on the following terms:

Defendants shall have until March 26, 2008 file an answer.

In the event Defendants seek to file a dispositive motion, Defendants shall have until March 11, 2008.

If this is agreeable to the Court, we respectfully request the entry of an order extending Defendants' time to respond to the Complaint.

Respectfully submitted.

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ee: Stuart E. Nahas, Esq.

MEMO ENDORSED WARD OF